

United Telecom Inc.

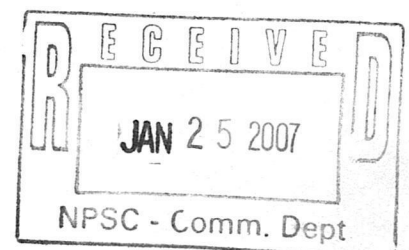
TELECOMMUNICATIONS TARIFF

This tariff contains the rates, terms and conditions applicable to the Intrastate Resale Telecommunications Services provided by **United Telecom Inc.** within the State of Nebraska.

Issued: January 25, 2007

Effective: February 5, 2007

Sapina Quayum, President
3550 Wilshire Boulevard, 17th Floor
Los Angeles, California 90010



CHECK SHEET

Original and revised Pages 1 through 17 inclusive of this Tariff are effective as of the date shown at the bottom of the respective page(s), and comprise all changes from the original Tariff. An asterisk appearing next to the revision number indicates pages included with this filing.

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<u>SHEET</u>	<u>REVISION</u>	<u>SHEET</u>	<u>REVISION</u>
1	Original		
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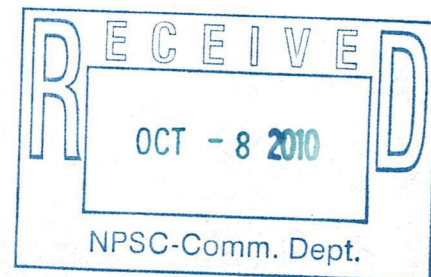
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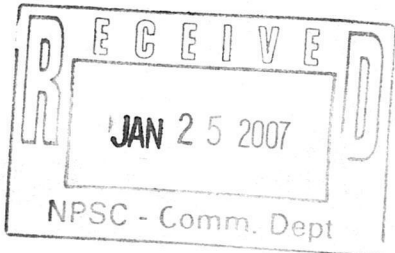
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SYMBOLS

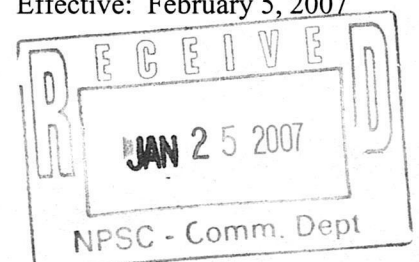
The following are the only symbols used for the purposes indicated below:

- (C) - Change in Rule or Regulation.
- (D) - Delete or discontinue.
- (I) - Change resulting in an increase to a customer's bill.
- (M) - Moved from or to another tariff location.
- (N) - New.
- (R) - Change resulting in a reduction to a customer's bill.
- (T) - Change in text or regulation.

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SECTION 1 - DEFINITIONS

Access Line - An arrangement which connects the Subscriber's or Customer's location to the Carrier's designated point of presence or network switching center.

Authorized User - A person, firm or corporation, or any other entity authorized by the Customer or Subscriber to communicate utilizing the Company's services.

Carrier or Company - United Telecom Inc., unless otherwise indicated by the context.

Customer - The person, firm or corporation, or other entity which orders, cancels, amends, or uses service and is responsible for the payment of charges and/or compliance with tariff regulations.

Customer Premises Equipment - Terminal equipment, as defined herein, which is located on the Customer's premises.

Dedicated Access - See Special Access Origination/Termination.

NPSC - Refers to the Nebraska Public Service Commission.

Special Access Origination/Termination - Where originating or terminating access between the Customer and the interexchange carrier is provided on dedicated circuits. The Access Provider provides these dedicated circuits from the Customer's location to the Company's point of presence. The rates and charges for dedicated circuits are determined by the Access Provider and the Customer is responsible for payment of these charges to the Access Provider.

Subscriber - The person, firm, corporation, or other legal entity, which arranges for services of the Company on behalf of itself or Authorized Users. The Subscriber is responsible for compliance with the terms and conditions of this tariff. A Subscriber may also be a Customer when the Subscriber uses services of the Company.

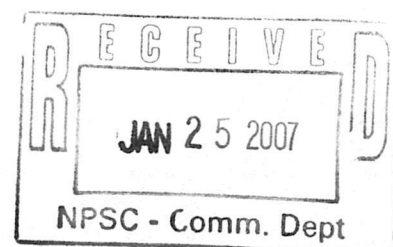
Switched Access Origination/Termination - Where originating or terminating access between the Customer and the interexchange carrier is provided on Feature Group circuits.

Terminal Equipment - Devices, apparatus, and associated wiring, such as teleprinters, telephones, or data sets.

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SECTION 2 - RULES AND REGULATIONS**2.1 Undertaking of the Company**

United Telecom Inc. offers intrastate service originating at specified points within the state of Nebraska under terms of this tariff. The Company's services and resold facilities are provided on a monthly basis unless otherwise provided, and are available twenty-four hours per day, seven days per week.

The Company installs, operates, and maintains the communications services provided herein under in accordance with the terms and conditions set forth under this tariff. The Company may act as the Subscriber's agent for ordering access connection facilities provided by other carriers or entities, when authorized by the Subscriber, to allow connection of a Subscriber's location to the Company's network. The Subscriber shall be responsible for all charges due for such service arrangement.

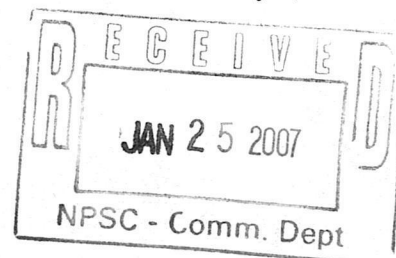
2.2 Limitations

- 2.2.1** Service is offered subject to the availability of the necessary resold facilities and equipment, or both facilities and equipment, and subject to the provisions of this tariff.
- 2.2.2** The Company reserves the right to discontinue or limit service when necessitated by conditions beyond its control, or when the Subscriber or Customer is using service in violation of provisions of this tariff, or in violation of the law.
- 2.2.3** The Company does not undertake to transmit messages, but offers the use of its facilities when available, and will not be liable for errors in transmission or for failure to establish connections.
- 2.2.4** All services and resold facilities provided under this tariff are directly or indirectly controlled by the Company and the Subscriber may not transfer or assign the use of service or facilities without the express written consent of the Company. Such transfer or assignment shall only apply where there is no interruption of the use or location of the service or facilities.
- 2.2.5** Prior written permission from the Company is required before any assignment or transfer. All regulations and conditions contained in this tariff shall apply to all such permitted assignees or transferees, as well as all conditions of service.

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SECTION 2 - RULES AND REGULATIONS

2.3 Use

Services provided under this tariff may be used for any lawful purpose for which the service is technically suited.

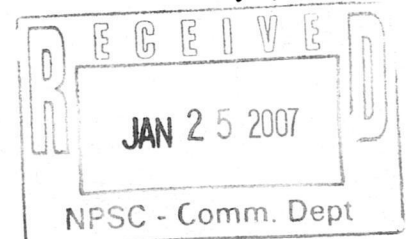
2.4 Liabilities of the Company

- 2.4.1** The Company's liability for damages arising out of mistakes, interruptions, omissions, delays, errors, or defects in transmission which occur in the course of furnishing service or facilities, shall be determined in accordance with NPSC regulations and any other applicable law.
- 2.4.2** The Company shall not be liable for claim or loss, expense or damage (including indirect, special or consequential damage), for any interruption, delay, error, omission, or defect in any service, facility or transmission provided under this tariff, if caused by any person or entity other than the Company, by any malfunction of any service or facility provided by any other carrier, by an act of God, fire, war, civil disturbance, or act of government, or by any other cause beyond the Company's direct control.
- 2.4.3** The Company shall not be liable for, and shall be fully indemnified and held harmless by Customer and Subscriber against any claim or loss, expense, or damage (including indirect, special or consequential damage) for defamation, libel, slander, invasion, infringement of copy-right or patent, unauthorized use of any trademark, trade name or service mark, unfair competition, interference with or misappropriation or violation of any contract, proprietary or creative right, or any other injury to any person, property or entity arising out of the material, data, information, or other content revealed to, transmitted, or used by the Company under this tariff; or for any act or omission of the Customer or Subscriber; or for any personal injury or death of any person caused directly or indirectly by the installation, maintenance, location, condition, operation, failure, presence, use or removal of equipment or wiring provided by the Company, if not directly caused by negligence of the Company.
- 2.4.4** The Company shall not be liable for any defacement of or damages to the premises of a Subscriber resulting from the furnishing of service, which is not the direct result of the Company's negligence.

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SECTION 2 - RULES AND REGULATIONS

2.5 Taxes

All state and local taxes (i.e., gross receipts tax, sales tax, municipal utilities tax) are listed as separate line items and are not included in the quoted rates.

2.6 Terminal Equipment

The Company's facilities and service may be used with or terminated in Subscriber-provided terminal equipment or Subscriber-provided communications systems, such as a PBX or Pay Telephone. Such terminal equipment shall be furnished and maintained at the expense of the Subscriber, except as otherwise provided. The Subscriber is responsible for all costs at his or her premises, including personnel, wiring, electrical power, and the like, incurred in the use of the Company's service. When such terminal equipment is used, the equipment shall comply with the generally accepted minimum protective criteria standards of the telecommunications industry as endorsed by the Federal Communications Commission.

2.7 Installation and Termination

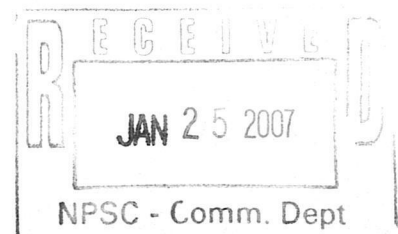
Service is installed upon mutual agreement between the Subscriber and the Company. The agreement will determine terms and conditions of installation, termination of service, any applicable sales commission structure, and sales commission payment schedule. The service agreement does not alter rates specified in this tariff.

When Customers are members of the transient public, they do not contract directly with the Company for provision of service. Subscribers contract for service on behalf of themselves and/or their transient patrons. Service provided to Customers (patrons of the contracting party) is governed by the terms of this tariff schedule and the lawful terms of the billing agency. No contractual agreements are required of the Customer.

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SECTION 2 - RULES AND REGULATIONS

2.8 Cancellation by the Company

Without incurring liability, the Company may immediately discontinue services to a Subscriber or End User or may withhold the provision of ordered or contracted services:

- 2.8.1 For nonpayment of any sum due for more than thirty days after issuance of the bill for the amount due,
- 2.8.2 For violation of any of the provisions of this tariff,
- 2.8.3 For violation of any law, rule, regulation or policy of any governing authority having jurisdiction over the Company's services, or
- 2.8.4 By reason of any order or decision of a court, public service commission or federal regulatory body or other governing authority prohibiting the Company from furnishing its services.

2.9 Interruption of Service by the Company

Without incurring liability, the Company may interrupt the provision of services at any time in order to perform tests and inspections to assure compliance with tariff regulations and the proper installation and operation of subscriber and the Company's equipment and facilities and may continue such interruption until any items of non-compliance or improper equipment operation so identified are rectified.

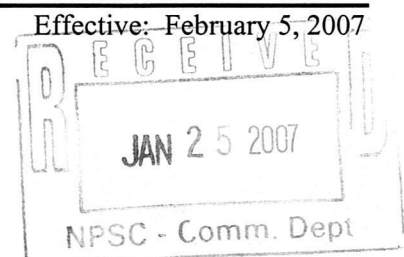
The Company may discontinue Service without notice to the subscriber, by blocking traffic to certain countries, cities, or NXX exchanges, or by blocking calls using certain customer authorization codes, when the Company deems it necessary to take such action to prevent unlawful use of its service. The Company will restore service as soon as it can be provided without undue risk, and will, upon request by the customer affected, assign a new authorization code to replace the one that has been deactivated.

2.10 Termination of Service by Subscriber

Unless otherwise specified by contractual commitment, any Subscriber may terminate service with the Company upon thirty days written notice.

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SECTION 2 - RULES AND REGULATIONS

2.11 Payment for Service

All charges due by the Customer are payable to any agency duly authorized to receive such payments. The billing agency may be a local exchange telephone company, credit card company, or other billing service. Terms of payment shall be according to the rules and regulations of the agency and subject to the rules of regulatory agencies, such as the NPSC. Any objections to billed charges must be reported within 180 days, to the Company's billing agent. Adjustments to Customer's bills shall be made to the extent that circumstances exist which reasonably indicate that such changes are appropriate.

Customer inquiries regarding service or billing may be made in writing or by calling the toll free number listed below:

United Telecom Inc.
3550 Wilshire Boulevard, 17th Floor
Los Angeles, California 90010
(800) 689-2459

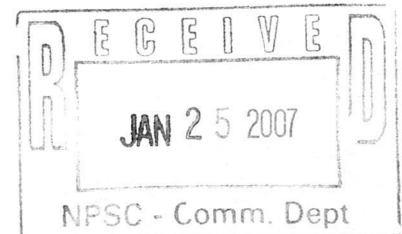
Customers who are dissatisfied with the response to their complaint may contact the Nebraska Public Service Commission for resolution of the issues at the following address:

Nebraska Public Service Commission
1200 N St., Suite 300
Lincoln, NE 68508
(402) 471-3101
(800) 526-0017 (NE only)
TDD (402) 471-0254

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SECTION 2 - RULES AND REGULATIONS

2.12 Other Rules

2.12.1 Regulatory Changes

The Company reserves the right to discontinue service, limit service, or to impose requirements on Subscribers as required to meet changing regulatory rules and standards of the Nebraska Public Service Commission and the Federal Communications Commission.

2.12.2 Refunds or Credits for Service Outages or Deficiencies

Credit allowances for interruptions of service caused by service outages or deficiencies are limited to the initial minimum period call charges for re-establishing the interrupted call.

2.13 800/888/877/866 Numbers

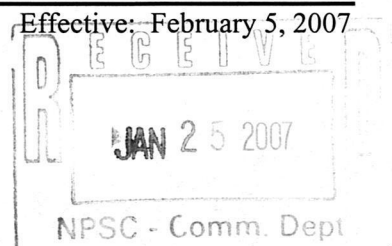
2.13.1 The Company will make every effort to reserve "800" vanity numbers on behalf of customers, but makes no guarantee or warrantee that the requested "800" number(s) will be available or assigned to the customer requesting the number.

2.13.2 If a Customer accumulates undisputed past-due charges, the Company reserves the right not to honor the Customer's request for a change in 800/888/877/866 service to another carrier (e.g., "porting" of the 800/888/877/866 number), including a request for a Responsible Organization (Resp Org) change, until such time as all charges are paid in full.

2.13.3 800/888/877/866 numbers shared by more than one Customer, whereby individual customers are identified by a unique Personal Identification Number, may not be assigned or transferred for use with service provided by another carrier. The Company will only honor Customer requests for change in Resp Org or 800/888/877/866 service provider for 800/888/877/866 numbers dedicated to the sole use of that single Customer.

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SECTION 3 - DESCRIPTION OF SERVICE AND RATES (Cont'd)

3.2 Timing of Calls

3.2.1 Timing for all calls begins when the called party answers the call (i.e. when two way communications are established.) Answer detection is based on standard industry answer detection methods, including hardware and software answer detection.

3.2.2 Chargeable time for all calls ends when either one of the parties disconnects from the call.

3.2.3 The minimum call duration and additional billing increments are specified on a per product basis in this section of the tariff.

3.2.4 The Company will not bill for incomplete calls.

3.3 Special Access Channels

Special access channels (i.e.: dedicated facilities), if utilized, are provided and billed to the Customer by the local exchange telephone company. Charges for the special access channel are determined by the local access provider and the Customer is responsible for payment of these charges to the local exchange telephone company. The Company will, at the Customer's request, act on behalf of the Customer in the ordering and installation of the special access channel with the access provider. The Company may also request the access provider to bill them for the account in the name of the Customer. If this option is utilized, the Company will pass the charges, including a billing service fee, through to the Customer.

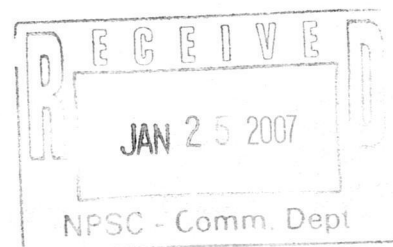
3.4 Quality and Grade of Service Offered

Minimum Call Completion Rate - Customers can expect a call completion rate of not less than 98% during peak use periods. The call completion rate is calculated as the number of calls completed (including calls completed to a busy line or to a line which remains unanswered by the called party) divided by the number of calls attempted.

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SECTION 3 – DESCRIPTION OF SERVICE AND RATES, Continued**3.5. INTEREXCHANGE SERVICES**

Company offers a switched access, Outbound (1 + dialing) InterLATA and IntraLATA service, which allows a Customer to establish a communications path between two stations by using uniform dialing plans. Calls are routed over the Company's underlying carrier network and Company switching facilities. Calls are billed in increments with minimum billing increments as specified, unless otherwise stated. Charges for each call are totaled by rate period. If the charge results in a fractional amount, the amount is rounded up to the next whole cent.

3.5.1. InterLATA Long Distance Service

Switched outbound interLATA long distance Service	
Initial 30 seconds	\$0.079
Each additional 30 seconds	\$0.079
Monthly recurring charge, per account	\$4.99

3.5.2. IntraLATA Long Distance Service

Switched outbound intraLATA long distance Service	
Initial 30 seconds	\$0.020
Each additional 30 seconds	\$0.020

3.5.3. Intra and InterLATA Flat-Rate Long Distance Service

Calls are billed on a flat monthly basis regardless of the number of calls placed, or length of calling.

Per line, per month	\$29.99
Each additional line	\$29.99

3.5.4. Primary Interexchange Carrier Change Charge

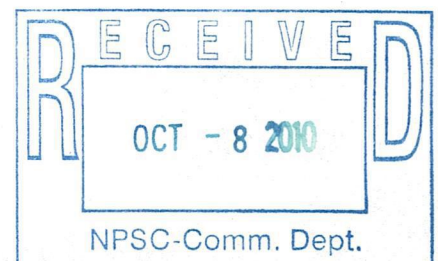
Per account, manual only	\$5.50 (I)
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SECTION 3 - DESCRIPTION OF SERVICE AND RATES (Cont'd)**3.6 Public Telephone Surcharge**

In order to recover the Company's expenses to comply with the FCC's pay telephone compensation plan effective on October 7, 1997 (FCC 97-371), an undiscountable per call charge is applicable to all interstate, intrastate and international calls that originate from any domestic pay telephone used to access the Company's services. This surcharge, which is in addition to standard tariffed usage charges and any applicable service charges and surcharges associated with the Company's service, applies for the use of the instrument used to access the Company service and is unrelated to the Company's service accessed from the pay telephone.

Pay telephones include coin-operated and coinless phones owned by local telephone companies, independent companies and other interexchange carriers. The Public Pay Telephone Surcharge applies to the initial completed call and any reoriginated call (i.e., using the "#" symbol).

Whenever possible, the Public Pay Telephone Surcharge will appear on the same invoice containing the usage charges for the surcharged call. In cases where proper pay telephone coding digits are not transmitted to the Company prior to completion of a call, the Public Pay Telephone Surcharge may be billed on a subsequent invoice after the Company has obtained information from a carrier that the originating station is an eligible pay telephone.

The Public Pay Telephone Surcharge does not apply to calls placed from pay telephones at which the Customer pays for service by inserting coins during the progress of the call.

3.6.1 Public Telephone Surcharge

Rate Per Call	\$0.50
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3.7 Directory Assistance

Rate Per Cal	\$0.99
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SECTION 4 - MISCELLANEOUS

4.1 General

Each Customer is charged individually for each call placed through the Company. Charges may vary by service offering, class of call, time of day, day of week, class of call and/or call duration.

4.2 Late Payment Charge

The company will charge a one-time 1.5% late payment fee on all invoices not paid by the due date identified on the Company bill.

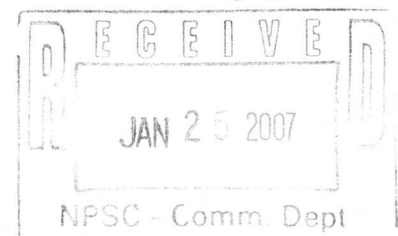
4.3 Return Check Charge

The Company will assess a return check charge of up to \$20.00 whenever a check or draft presented for payment of service is not accepted by the institution on which it is written. This charge applies each time a check is returned to the Company by a bank for insufficient funds.

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SECTION 5 - PROMOTIONS

5.1 Promotions - General

From time to time the Company shall, at its option, promote subscription or stimulate network usage by offering to waive some of all of the nonrecurring or recurring charges for the Customer (if eligible) of target services for a limited duration, not to exceed 90 days, or by offering premiums or refunds of equivalent value. Such promotions shall be made available to all similarly situated Customers in the target market area. All promotions will be filed with and approved by the Commission prior to offering them to Customers.

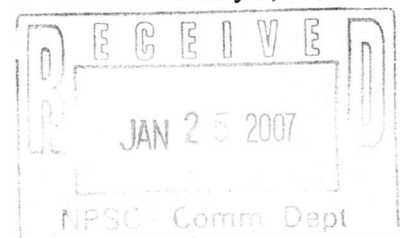
5.2 Demonstration of Calls

From time to time the Company shall demonstrate service by providing free test calls of up to four minutes duration over its network.

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SECTION 6 - CONTRACT SERVICES

6.1 General

At the option of the Company, service may be offered on a contract basis to meet specialized requirements of the Customer not contemplated in this tariff. The terms of each contract shall be mutually agreed upon between the Customer and Company and may include discounts off of rates contained herein, waiver of recurring or nonrecurring charges, charges for specially designed and constructed services not contained in the Company's general service offerings, or other customized features. The terms of the contract may be based partially or completely on the term and volume commitment, type of originating or terminating access, mixture of services or other distinguishing features. Service shall be available to all similarly situated Customers for six months after the initial offering to the first contract Customer for any given set of terms.

Each contract will be filed with the Nebraska Public Service Commission.

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